

Transportation Revenue* Tools

Transportation Planning Task Force 2003

Revised August 19, 2003

Possible Evaluation Criteria (Good Option Tests)

1. Can it work now?
2. Is it fair (equity)?
3. Can it be administered effectively and economically?
4. How will it affect taxpayer behavior?
5. What is the potential for tax evasion?
6. Is it reliable (consistent revenue stream)?
7. Other?

State Tools	Notes	Local Tools	Notes
Fuel Tax (with or without an automatic indexing option) Yield: \$13 M per penny	25% goes to B & C Road account Automatic fuel tax indexing could be added	Local Option Fuel Tax Yield: Varies by area (estimates not available)	Diesel tax collection may have to move from the rack level to the distributor or retail level.
Registration Fee Yield: \$1.7 M per dollar on passenger vehicles \$150,000 per \$1 increase (trailers) \$35,000 per \$1 increase (motorcycles)	25% goes to B & C Road account	Local Option Registration Surcharge Yield: Varies by area (estimated \$??? M per penny in SL 40.3% (of state total passenger vehicles), UT 14.6%, DV 10.3%, and WB 7.8% counties)	How could it be administered?
Vehicle Mileage Fee Yield: ?? per 1/10th of a cent per mile (Oregon proposal 1.22 cents per mile)	How could it be administered? What is the potential for tax evasion? Should in-state and out-of-state miles be treated differently? What about out-of-state vehicles?		

State Tools	Notes	Local Tools	Notes
Sales Tax Yield: \$?? M per 1/4 cent	Streamlined sales tax agreement may affect this option.	Local Option Sales Tax for Transportation Yield: Varies by area (estimated \$??? M per penny in SL, UT, DV, and WB counties)	HB 136 "County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit" passed during the 2003 General Session allowing a .25% tax in counties that have not passed the extra 1/4 cent tax for transit.
Sales Tax on Fuel Yield: \$?? per 1 percent	Apply to total purchase price or price excluding state fuel taxes and/or federal fuel taxes?	Local Option Sales Tax on Fuel Yield: Varies by area (estimated \$??? M per penny in SL, UT, DV, and WB counties)	
Sales Tax on Auto Products Yield: unknown	Which products? How could it be administered?		
State Property Tax for Transportation Yield:		Local Option Property Tax for Transportation Yield: Varies by area (estimated \$??? M per mil in SL, UT, DV, and WB counties)	
Development Impact Fees for Transportation Yield: unknown	How could it be administered?	Local Option Development Fees for Transportation Yield: unknown	
Toll Roads Yield: unknown	Which roads? Need federal approval. How could it be administered?		
HOT Lanes Tolls (allow single occupant vehicles in HOV lanes for a fee) Yield: unknown	Need federal approval. How could it be administered?		

State Tools	Notes	Local Tools	Notes
Tourist Tax (fee on rental cars, hotels, and restaurants) Yield: unknown			
Fuel Tax Point of Collection (collect fuel tax at the rack) Yield: unknown	Fuel taxes are currently collected at the distributor level, diesel taxes are currently collected at the rack.		
		Tax Increment Financing Yield: unknown	
Other?		Other?	
Other?		Other?	

* Projected revenue estimates have been requested.

Prepared by the Office of Legislative Research and General Counsel based in part, on testimony presented in the August 6, 2003 meeting.